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ABSTRACT

This bulletin describes how Coopers & Lybrand and the United States Department of Commerce's Center for Workforce Preparation joined efforts to create a model for school-finance and management reporting. The Finance Analysis Model provides a new reporting system for districts that have implemented school-based management. The model is a technology-based information tool that operates on a standard personal computer, designed to analyze 100 percent of a school district's general ledger. It collects and analyzes information at both the district and school levels. The model is comprised of a series of multidimensional spreadsheets that compile information on district and school expenditures. There are three basic dimensions: include functional, program, and grade-level. The functional dimension places expenditures and budgets in one of five categories--instruction, instructional support, operations, other commitments, and leadership. The program dimension provides community leaders with accurate information on the costs of educational programs. The grade-level dimension allows districts to determine the costs of functions and programs in elementary, middle, high, alternative, and all other schools. The model presents expenditures in five functions to help communities find the proper balance between instructional spending and other costs, to help communities allocate resources in order to enhance student performance. Three figures are included. (LMI)

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